



What about the future of the academy? – Some remarks on the looming colonisation of doctoral education



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ABSTRACT

In this paper we highlight key challenges which arise due to a transition of doctoral education in accounting towards the US model in the German-speaking area. We identify two main changes in PhD education, firstly the introduction of graduate schools and/or mandatory course programmes and secondly a focus on highly ranked academic journals as outlets for research. We reflect on how these changes affect the attitude of doctoral students towards the research and publication process. In particular we show how and why this setting fosters a focus on a common, narrow notion of knowledge leading to short-term tangible outcomes (e.g. a ‘hit’ in a ‘top’ journal), and elucidate what may be gained and lost by the changes with respect to the longer-term sustainability of the academy.

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1. Introduction

Academic life in most parts of the world has been substantially affected by the introduction of new public management techniques at universities (e.g. Power, 1997; Shore & Wright, 2000). This context provided conditions of possibility favouring the growing adoption and utilisation of incentive mechanisms and rankings in assessments of researchers’ performance and standing (e.g. Adler & Harzing, 2009; Ter Bogt & Scapens, 2012). The accounting literature has explored how this shift has affected the behaviour of academics, changing the meaning of scholarship (Gray, Guthrie, & Parker, 2002), increasing the focus on performing in terms of relevant criteria (Gendron, 2008) and fostering activities that provide short-term pay-offs (Gendron, 2015). While negative effects have been emphasised in the literature, Messner (2015) notes a certain degree of ambivalence in that both opportunities and threats emerge as a consequence of a focus on ‘research orientation’.

We complement the above-mentioned studies by illuminating the effects that such changes in the academic environment have had on doctoral education and PhD students. The relevance of doctoral education for the future of the accounting academy has been noted in the literature (e.g. Demski, 2007; Hopwood, 2008; Khalifa & Quattrone, 2008). What, in our view, has rarely been explored, however, is how core characteristics of current academic life shape doctoral education and the attitudes of PhD students (for exceptions, see Raineri, 2013; Raineri, 2015). This question is of particular relevance, as current PhD students represent the future of academia and their perceptions and actions will, in the long run, impact the sustainability of accounting research.

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The present paper is based on our personal experiences and observations as (former) doctoral students at different German universities (Cologne and Passau); it also builds on our prior empirical findings (Pelger & Grottko, 2013a,b). In these latter papers we reported the results of a survey which we conducted among German-speaking doctoral students in 2009 and in which 293 doctoral students (a response rate of 38.45%) participated. More specifically, we analysed the determinants of the satisfaction of doctoral students with their supervision and their doctoral studies in general (Pelger & Grottko, 2013a). We highlighted different characteristics and attitudes of doctoral students aiming at a career in business practice as opposed to those who wanted to stay in the academy (Grottko et al., 2013) and delineated the degree of diversity that doctoral students are exposed to through an examination of the journals they consult and the methods they employ in their dissertation (Pelger & Grottko, 2013b). In this paper, we seek to go beyond our empirical findings by scrutinising how recent developments in German-speaking academia have changed doctoral students' approach to their object of study, i.e. accounting, and their acquisition of scholarship as well as their attitude towards the publication process. Moreover, we reflect on what may be gained and lost by a more structured and ranking-driven approach to doctoral education and on the possible consequences that this shift entails for the sustainability of accounting academia.

In Europe, doctoral education traditionally was strongly embedded in local contexts and traditions (Panozzo, 1997). However, recent years have seen a significant transition, with different Continental European approaches of PhD education giving way to the model commonly applied in the US (Djelic, 2008). We assess this European trend, which was partly triggered by standardisation of higher education in the spirit of the EU's Bologna Reform,¹ by specifically considering experiences in the German-speaking region.² New public management techniques and rankings have entered academia only very recently in this geographical area (Muller-Camen & Salzgeber, 2005), with initiatives specifically aimed at strengthening the international orientation and competitiveness of German-speaking universities (Wissenschaftsrat, 2002; DFG, 2012). The focus on efficiency and 'quality' of academic activities originated not exclusively from the aim of achieving comparability in European higher education, but has also been driven by the widespread view among politicians (as well as in the public sphere) that state funding provided for research in the German-speaking area did not produce sufficient returns, especially when compared to other countries' endeavours, notably the US (Muller-Camen & Salzgeber, 2005). To provide more incentives, funding for education and research has become more selective and is to some degree conditioned on visible successes, for example, top journal publications.³ Correspondingly, incentives have been introduced for researchers, a notable example being the lowering of general (fixed) salaries for full professors combined with the possibility of salary increases dependent on a successful performance evaluation. With an increased institutional focus on performance and competition, rankings have become important instruments for measuring success and the relative standing enjoyed by researchers and faculties (Kieser, 2012). Lately, the Wissenschaftsrat (The German Council of Science and Humanities), advisor to federal and state governments, proposed introducing research ratings for all schools and chairs in line with role models such as the British RAE/REF (Wissenschaftsrat, 2013).

Traditionally, there were no clear structures for a PhD in accounting in the German-speaking countries. Instead, the form and content of doctoral studies almost entirely depended on the supervisor (and examiner) – with the supervisor being a full (tenured) professor, and chair holder for a particular subject area (such as financial accounting).⁴ As a result of the chair's discretion, in terms of the student-supervisor relationship and the intensity of discussions about the nature and development of the PhD, very different approaches co-existed, ranging from clear guidance to a large degree of freedom. Moreover, the German variant of doctoral education was always understood in the context of preparation for the business job market, where the PhD has been well-regarded, rather than for further work in academia (e.g. Kersting, 2000; also Messner, 2015).⁵

In line with the reforms that have taken place in the German-speaking area and their major aim of strengthening internationalisation and competitiveness, the last decade has seen an increasingly structured and standardised approach to doctoral education becoming ever more popular (Fülbiel & Gassen, 2011), which in key dimensions resembles the typical US model of PhD education. Relevant changes in doctoral education have included the introduction of graduate schools (as part of a centralising tendency in PhD educational arrangements) combined with the development of structured doctoral course programmes. Furthermore, increasingly incentives have been provided to doctoral students to publish their research in highly ranked (international) academic journals.

¹ The Bologna Reform is based on a declaration by education ministers of the member states of the European Union which was signed in Bologna in 1999. Cf. <http://www.bmbf.de/en/15553.php>.

² The German-speaking area comprises Germany, Austria and the German-speaking part of Switzerland.

³ For example, incentive-based mechanisms at some business faculties include university chairs receiving several thousand euros for their budget as a result of a publication of the professor or an assistant in an A-Journal.

⁴ Note that several surveys indicate the dissatisfaction of a significant percentage of doctoral students with the way they are supervised. Often this is grounded in the rare frequency of meetings between students and supervisors and the supervisors' limited or superficial preparation for joint meetings (Kersting, 2000; Gerhardt et al., 2005; Pelger and Grottko, 2013a). This raises the question as to whether some doctoral students who dropped out of their PhD might have been more successful if they had been given clearer guidance. In Pelger and Grottko (2013a), however, we also observed that the majority of doctoral students in accounting were fairly satisfied with their supervision.

⁵ Doctoral studies often serve as a preparation for high positions in business practice (Franck and Opitz, 2004). The choice of an academic career in German-speaking countries is only made after the PhD, during the period of assistant professorship (or 'Habilitation'). However, the vast majority of PhDs do not intend and are not supposed to stay in academia. In our study (Grottko et al., 2013), we found that about two thirds of surveyed PhD students from the German-speaking area saw their future in business practice, while only about 16% intended to stay in academia.

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